

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 602

Introduced by Dierks, 40.

Read first time January 21, 2009

Committee: Agriculture

A BILL

1 FOR AN ACT relating to agriculture; to amend sections 2-2315,
2 2-3631, and 2-4016, Reissue Revised Statutes of Nebraska;
3 to provide for expense reimbursement for first purchasers
4 of certain commodities; and to repeal the original
5 sections.

6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 2-2315, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 2-2315 (1) The purchaser, at the time of settlement
4 therefor, shall deduct the wheat excise tax as provided in section
5 2-2311 and shall maintain the necessary record of the excise
6 tax for each purchase of wheat on the grain settlement form or
7 check stub showing payment to the grower for each purchase. Such
8 records maintained by the purchaser shall provide the following
9 information: (a) Name and address of the grower and seller; (b)
10 the date of the purchase; (c) the number of bushels of wheat sold;
11 and (d) the amount of wheat excise tax collected on each purchase.
12 Such records shall be open for inspection and audit by authorized
13 representatives of the board during normal business hours observed
14 by the purchaser.

15 (2) The purchaser shall render and have on file with the
16 board by the last day of each January, April, July, and October, on
17 forms prescribed by the board, a statement of the number of bushels
18 of wheat purchased in Nebraska. At the time the statement is filed,
19 the purchaser shall pay and remit to the board the tax as provided
20 for in section 2-2311.

21 (3) Five percent of the excise tax collected under
22 this section may be retained by the first purchaser to reimburse
23 expenses incurred by the first purchaser in collecting the excise
24 tax. The board shall adopt and promulgate rules and regulations
25 prescribing the procedure, including record keeping and reporting,

1 for retaining such funds.

2 Sec. 2. Section 2-3631, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 2-3631 (1) The purchaser, at the time of settlement,
5 shall deduct the corn fee and shall maintain the necessary record
6 of the fee for each purchase of corn on the grain settlement form
7 or check stub showing payment to the grower for each purchase. Such
8 records maintained by the purchaser shall provide the following
9 information:

10 (a) Name and address of the grower and seller;

11 (b) The date of the purchase;

12 (c) The number of bushels of corn sold; and

13 (d) The amount of fees collected on each purchase.

14 Such records shall be open for inspection during normal
15 business hours observed by the purchaser.

16 (2) The purchaser shall render and have on file with the
17 board by the last day of each January, April, July, and October, on
18 forms prescribed by the board, a statement of the number of bushels
19 of corn purchased in Nebraska. At the time the statement is filed,
20 the purchaser shall pay and remit to the board the fee as provided
21 for in section 2-3623.

22 (3) Five percent of the fees collected under this section
23 may be retained by the first purchaser to reimburse expenses
24 incurred by the first purchaser in collecting the fees. The board
25 shall adopt and promulgate rules and regulations prescribing the

1 procedure, including record keeping and reporting, for retaining
2 such funds.

3 Sec. 3. Section 2-4016, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 2-4016 (1) The purchaser, at the time of settlement,
6 shall deduct the grain sorghum fee and shall maintain the necessary
7 record of the fee for each purchase of grain sorghum on the
8 grain settlement form or check stub showing payment to the grower
9 for each purchase. Such records maintained by the purchaser shall
10 provide the following information: (a) Name and address of the
11 grower and seller; (b) the date of the purchase; (c) the number
12 of hundredweights of grain sorghum sold; and (d) the amount of
13 fees collected on each purchase. Such records shall be open for
14 inspection during normal business hours observed by the purchaser.

15 (2) The purchaser shall render and have on file with
16 the board by the last day of each January, April, July, and
17 October, on forms prescribed by the board, a statement of the
18 number of hundredweights of grain sorghum purchased in Nebraska
19 during the preceding quarter. At the time the statement is filed,
20 the purchaser shall pay and remit to the board the fee as provided
21 for in section 2-4012.

22 (3) Five percent of the fees collected under this section
23 may be retained by the first purchaser to reimburse expenses
24 incurred by the first purchaser in collecting the fees. The board
25 shall adopt and promulgate rules and regulations prescribing the

1 procedure, including record keeping and reporting, for retaining
2 such funds.

3 Sec. 4. Original sections 2-2315, 2-3631, and 2-4016,
4 Reissue Revised Statutes of Nebraska, are repealed.